

107TH CONGRESS
1ST SESSION

S. 262

To provide for teaching excellence in America's classrooms and homerooms.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 6, 2001

Mr. CLELAND (for himself and Ms. LANDRIEU) introduced the following bill;
which was read twice and referred to the Committee on Health, Edu-
cation, Labor, and Pensions

A BILL

To provide for teaching excellence in America's classrooms
and homerooms.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **TITLE I—NATIONAL BOARD**
4 **CERTIFICATION ASSISTANCE**

5 **SEC. 101. NATIONAL BOARD CERTIFICATION ASSISTANCE.**

6 Part A of title II of the Elementary and Secondary
7 Education Act of 1965 (20 U.S.C. 6621 et seq.) is amend-
8 ed by adding at the end the following:

1 **“SEC. 2104. NATIONAL BOARD CERTIFICATION ASSISTANCE.**

2 “(a) SHORT TITLE.—This section may be cited as the
3 ‘Teaching Excellence in America’s Classrooms and Home-
4 rooms Act’ (TEACH).

5 “(b) FINDINGS.—Congress makes the following find-
6 ings:

7 “(1) Accomplished teachers are an essential re-
8 source for schools and key to the success of any ef-
9 fective education reform initiative. What teachers
10 know and can do are the most important influences
11 on what students learn, according to national stud-
12 ies.

13 “(2) Three years after the landmark 1983 re-
14 port, ‘A Nation at Risk’, the Carnegie Task Force
15 on Teaching as a Profession issued a seminal report
16 entitled ‘A Nation Prepared: Teachers for the 21st
17 Century’. Its leading recommendation called for the
18 establishment of a National Board for Professional
19 Teaching Standards. Founded in 1987, the National
20 Board for Professional Teaching Standards is an
21 independent, nonprofit and nonpartisan organization
22 whose mission is to establish high and rigorous
23 standards for what accomplished teachers should
24 know and be able to do.

25 “(3) Over 9,500 teachers from all 50 States
26 and the District of Columbia have completed ad-

1 vanced certification by the National Board for Pro-
2 fessional Teaching Standards, which certification is
3 the most rigorous assessment process that a teacher
4 can go through and the highest professional creden-
5 tial in the field of teaching. And more than 12,000
6 teachers have applied for National Board Certifi-
7 cation in the 2000–2001 school year.

8 “(4) Teacher salaries have remained stagnant
9 over the past decade, according to a new study by
10 the National Education Association, and $\frac{2}{3}$ of the
11 States do not meet the national average of \$40,582
12 for teacher salaries.

13 “(5) The full fee for National Board Certifi-
14 cation is \$2,300. Thirty-nine States and 181 local
15 school districts have enacted financial incentives for
16 teachers seeking National Board Certification, in-
17 cluding fee support to candidates and salary in-
18 creases for teachers who achieve National Board
19 Certification.

20 “(6) Recent data from the Accomplished Teach-
21 ing Validation Study have demonstrated that teach-
22 ers who are certified by the National Board for Pro-
23 fessional Teaching Standards significantly out-
24 perform their peers who are not National Board

1 Certified on 11 of 13 key measures of teaching ex-
 2 pertise.

3 “(7) If we are to improve student achievement
 4 and success in school, the United States must en-
 5 courage and support the training and development
 6 of our Nation’s teachers, who are the single, most
 7 important in-school influence on student learning.

8 “(c) PURPOSE.—The purpose of this section is to
 9 provide a Federal subsidy and support to certain elemen-
 10 tary school and secondary school teachers who pursue ad-
 11 vanced certification provided by the National Board for
 12 Professional Teaching Standards.

13 “(d) DEFINITIONS.—In this section:

14 “(1) BOARD.—The term ‘Board’ means the Na-
 15 tional Board for Professional Teaching Standards.

16 “(2) ELIGIBLE TEACHER.—The term ‘eligible
 17 teacher’ means an individual who is a prekinde-
 18 rgarten or early childhood educator, or a kinde-
 19 rgarten through grade 12 classroom teacher, instruc-
 20 tor, counselor, or principal in an elementary school
 21 or secondary school on a full-time basis.

22 “(e) PROGRAM AUTHORIZATION.—

23 “(1) PROGRAM AUTHORIZED.—From sums ap-
 24 propriated pursuant to the authority of subsection
 25 (g) for any fiscal year, the Secretary, in accordance

1 with this section, shall provide financial assistance to
 2 the National Board for Professional Teaching
 3 Standards, in order to pay the Federal share of the
 4 costs of the authorized activities described in sub-
 5 section (f).

6 “(f) AUTHORIZED ACTIVITIES.—

7 “(1) IN GENERAL.—Federal funds received
 8 under this section may be used only for the following
 9 activities:

10 “(A) To help States and local school dis-
 11 tricts provide fee support to teachers seeking
 12 National Board Certification.

13 “(B) For outreach and educational activi-
 14 ties directly related to teachers’ awareness and
 15 pursuit of National Board Certification.

16 “(2) PRIORITIES.—The Board shall give pri-
 17 ority to providing outreach and educational activities
 18 under paragraph (1)(B) among the following:

19 “(A) School districts in which there are a
 20 significant number of low-performing schools.

21 “(B) School districts with low teacher par-
 22 ticipation rates in the National Board Certifi-
 23 cation process.

24 “(C) School districts serving special popu-
 25 lations, including—

1 “(i) limited English proficient chil-
2 dren;

3 “(ii) gifted and talented children;

4 “(iii) children with disabilities; and

5 “(iv) economically and educationally
6 disadvantaged children.

7 “(g) AUTHORIZATION OF APPROPRIATIONS; ALLOCA-
8 TION.—

9 “(1) AUTHORIZATION OF APPROPRIATIONS.—

10 For the purpose of carrying out this section, there
11 are authorized to be appropriated \$6,000,000 for
12 fiscal year 2002 and such sums as may be necessary
13 for each of the 4 succeeding fiscal years.

14 “(2) ALLOCATION.—Of the amounts appro-
15 priated under paragraph (1) for any fiscal year, the
16 Secretary shall make available—

17 “(A) 85 percent of such amounts to carry
18 out subsection (f)(1)(A); and

19 “(B) 15 percent of such amounts to carry
20 out subsection (f)(1)(B).”.

1 **TITLE II—TAX INCENTIVES FOR**
 2 **TEACHER CERTIFICATIONS**

3 **SEC. 201. EXCLUSION OF CERTAIN AMOUNTS RECEIVED BY**
 4 **CERTIFIED TEACHERS.**

5 (a) IN GENERAL.—Part III of subchapter B of chap-
 6 ter 1 of the Internal Revenue Code of 1986 (relating to
 7 items specifically excluded from gross income) is amended
 8 by redesignating section 139 as section 140 and inserting
 9 after section 138 the following new section:

10 **“SEC. 139. CERTAIN AMOUNTS RECEIVED BY CERTIFIED**
 11 **TEACHERS.**

12 “(a) IN GENERAL.—In the case of an eligible teacher,
 13 gross income shall not include the value of any eligible
 14 financial benefit received during the taxable year.

15 “(b) ELIGIBLE TEACHER.—For purposes of this
 16 section—

17 “(1) IN GENERAL.—The term ‘eligible teacher’
 18 means an individual who is a pre-kindergarten or
 19 early childhood educator, or a kindergarten through
 20 grade 12 classroom teacher, instructor, counselor,
 21 aide, or principal in an elementary or secondary
 22 school on a full-time basis for an academic year end-
 23 ing during a taxable year.

24 “(2) ELEMENTARY AND SECONDARY
 25 SCHOOLS.—The terms ‘elementary school’ and ‘sec-

1 ondary school’ have the respective meanings given
 2 such terms by section 14101 of the Elementary and
 3 Secondary Education Act of 1965.

4 “(c) ELIGIBLE FINANCIAL BENEFIT.—For purposes
 5 of this section, the term ‘eligible financial benefit’ means
 6 any financial benefit, including incentive payment, re-
 7 ceived solely by reason of the successful completion by the
 8 eligible teacher of the requirements for advanced certifi-
 9 cation provided by the National Board for Professional
 10 Teaching Standards. Such completion shall be verified in
 11 such manner as the Secretary shall prescribe by regula-
 12 tion.

13 “(d) AMOUNTS MUST BE REASONABLE.—Amounts
 14 excluded under subsection (a) shall include only amounts
 15 which are reasonable.”.

16 (b) CONFORMING AMENDMENTS.—

17 (1) Section 3401(a)(19) of the Internal Rev-
 18 enue Code of 1986 is amended by striking “117 or
 19 132” and inserting “117, 132, or 139”.

20 (2) The table of sections for part III of sub-
 21 chapter B of chapter 1 of such Code is amended by
 22 striking the item relating to section 139 and insert-
 23 ing the following new items:

“Sec. 139. Certain amounts received by certified teachers.

“Sec. 140. Cross references to other Acts.”.

1 (c) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to taxable years beginning after
 3 December 31, 2001.

4 **SEC. 202. 2-PERCENT FLOOR ON MISCELLANEOUS**
 5 **ITEMIZED DEDUCTIONS NOT TO APPLY TO**
 6 **QUALIFIED ADVANCED CERTIFICATION EX-**
 7 **PENSES OF ELEMENTARY AND SECONDARY**
 8 **SCHOOL TEACHERS.**

9 (a) IN GENERAL.—Section 67(b) of the Internal Rev-
 10 enue Code of 1986 (defining miscellaneous itemized de-
 11 ductions) is amended by striking “and” at the end of para-
 12 graph (11), by striking the period at the end of paragraph
 13 (12) and inserting “, and”, and by adding at the end the
 14 following new paragraph:

15 “(13) any deduction allowable for the qualified
 16 advanced certification expenses paid or incurred by
 17 an eligible teacher (as defined in section 139(b)).”.

18 (b) DEFINITIONS.—Section 67 of the Internal Rev-
 19 enue Code of 1986 (relating to 2-percent floor on miscella-
 20 neous itemized deductions) is amended by adding at the
 21 end the following new subsection:

22 “(g) QUALIFIED ADVANCED CERTIFICATION EX-
 23 PENSES OF ELIGIBLE TEACHERS.—For purposes of sub-
 24 section (b)(13), the term ‘qualified advanced certification
 25 expenses’ means expenses—

1 “(1) for fees, supplies, equipment, transpor-
2 tation, and lodging required to secure the advanced
3 certification provided by the National Board for Pro-
4 fessional Teaching Standards, and

5 “(2) with respect to which a deduction is allow-
6 able under section 162 (determined without regard
7 to this section).”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2001.

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